June 14, 1928. Mr. Robert H. C. Marchant, Ioka, Utah. Dear Sir: RE: SAND WASH DIST. Absence from the City has delayed my answering your letter of June 5. I will send out the assessment notices on the estimate you suggest with some extra allowance for work which we may have to do with reference to headgates. It might be well for you to write me a formal letter requesting me to order headgates on certain canals which you designate. With reference to the priority between Oscar Nelsen and N. J. Mitchell I would say that the office record shows that the filing of Oscar Nelson, No. 10011, has a priority of July 14, 1926. The Mitchell filing, No. 7282, lapsed and was not reinstated until Aug. 10, 1926, and is, therefore, subsequent to the Nelson filing. Yours very truly, State Engineer. GMB/E